

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA,

Plaintiff,

v.

MARK A. GRUBER, and
MIRIAM A. GRUBER,

Defendants.

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Case No.

COMPLAINT

Plaintiff, the United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General, brings this civil action to collect federal income taxes, penalties, and interest assessed against Mark A. Gruber and Miriam A. Gruber for the years 2006 through 2014, and 2017.

JURISDICTION AND VENUE

1. Jurisdiction for this action is conferred on the Court by 28 U.S.C. §§ 1340 and 1345 and by 26 U.S.C. § 7402.
2. Venue is proper in this district under 28 U.S.C. § 1396 as defendants currently reside in New Bern, North Carolina.

PARTIES

3. Plaintiff is the United States of America.
4. Defendant Mark A. Gruber is a resident of New Bern, North Carolina, located in Craven County, which is within the jurisdiction of this Court.

5. Defendant Miriam A. Gruber is a resident of New Bern, North Carolina, located in Craven County, which is within the jurisdiction of this Court. The two Gruber defendants are husband and wife.

REDUCE FEDERAL INCOME TAX ASSESSMENTS TO JUDGMENT

6. A delegate of the Secretary of Treasury of the United States made various assessments for unpaid federal income taxes against Defendants Mark A. Gruber and Miriam A. Gruber on the dates, in the amounts, and for the tax periods as set forth below:

Tax Period	Assessment Date	Tax Assessed	Balance Due as of October 8, 2021¹
2006	03/29/2010	\$ 55,802.00	\$ 53,029.57
2007	03/29/2010	\$ 69,995.00	\$ 129,880.21
2008	11/07/2011	\$ 54,145.00	\$ 122,235.70
2009	11/14/2011	\$ 44,977.00	\$ 96,306.94
2010	10/31/2011	\$ 34,003.00	\$ 55,388.44
2011	04/08/2013	\$ 40,118.00	\$ 68,056.09
2012	09/02/2013	\$ 59,082.00	\$ 80,632.41
2013	11/17/2014	\$ 45,309.00	\$ 3,054.85
2014	12/21/2015	\$ 53,523.00	\$ 72,896.89
2017	03/25/2019 01/04/2021	\$ 42,741.00 \$ 25,319.00	\$ 39,139.49
		TOTAL	\$ 720,620.59

¹ Amounts reflected in this column include assessed and accrued statutory interest and penalties as of October 8, 2021.

7. Proper and timely notice and demand for payment of the tax assessments described above were given to Defendants Mark A. Gruber and Miriam A. Gruber.
8. Statutory additions for interest and penalties will continue to accrue on the unpaid balance of the tax assessments described in paragraph 6, above.
9. Defendants Mark A. Gruber and Miriam A. Gruber have failed to pay the United States the full amount owed as a result of the tax assessments described in paragraph 6, above.
10. By reason of the foregoing, Defendants Mark A. Gruber and Miriam A. Gruber are indebted to the United States for federal income tax and statutory additions for interest and penalties in the amount of \$720,620.59 as of October 8, 2021, plus interest, penalties, and costs that will continue to accrue thereafter according to law.

WHEREFORE, the United States of America respectfully prays for judgment as follows:

(a) That the Court grant judgment in favor of the United States and against Mark A. Gruber and Miriam A. Gruber in the amount of \$720,620.59 as of October 8, 2021, together with all interest and penalties that will continue to accrue thereafter according to law; and

(b) That the Court grant the United States such other relief as it deems just and proper.

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Dated: October 28, 2021

DAVID A. HUBBERT
Acting Assistant Attorney General
Tax Division

/s/ Beatriz T. Saiz
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